



DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 300

[REG-114615-16]

RIN 1545-BP75

User Fee for Estate Tax Closing Letter; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to a notice of proposed rulemaking.

SUMMARY: This document contains a correction to a notice of proposed rulemaking (REG-114615-16) that was published in the **Federal Register** on December 31, 2020. The proposed regulations establishing a new user fee for authorized persons who wish to request the issuance of IRS Letter 627, also referred to as an estate tax closing letter.

DATES: Written or electronic comments and requests for a public hearing are still being accepted and must be received by March 1, 2021.

ADDRESSES: Commenters are strongly encouraged to submit public comments electronically. Submit electronic submissions via the Federal eRulemaking Portal at www.regulations.gov (indicate IRS and REG–114615-16) by following the online instructions for submitting comments. Once submitted to the Federal eRulemaking Portal, comments cannot be edited or withdrawn. The IRS expects to have limited personnel available to process public comments that are submitted on paper through mail. The Department of the Treasury (the “Treasury Department”) and the IRS will publish for public availability any comment submitted electronically, and to the extent practicable on paper,

submissions to: CC:PA:LPD:PR (REG–114615-16), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.

FOR FURTHER INFORMATION CONTACT: Concerning submissions of comments and/or requests for a public hearing, Regina Johnson, at (202) 317–5177; concerning cost methodology, Michael Weber, at (202) 803–9738; concerning the proposed regulations, Juli Ro Kim, at (202) 317–6859 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

The proposed regulations that are the subject of this correction are under section 6103 of the Internal Revenue Code.

Need for Correction

As published, the notice of proposed regulations (REG–114615-16) contains an error that needs to be corrected.

Correction of Publication

Accordingly, the notice of proposed rulemaking (REG–114615-16) that is the subject of FR Doc. 2020–28931, published on December 31, 2020 at (85 FR 86871), is corrected to read as follows:

On page 86876, in the first column, the second line under the caption “Statement of Availability of IRS Documents,” the language “Rulings notices” is corrected to read “Rulings, Notices”.

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(Procedure and Administration).